

**THE CORPORATION OF THE CITY OF COURTENAY**

**BYLAW NO. 3097**

**A bylaw to impose rates on all  
taxable lands and improvements**

Whereas pursuant to the provisions of the *Community Charter* the Council must each year, by bylaw, impose property value taxes on all land and improvements according to the assessed value thereof, by establishing rates for:

- a. the municipal revenue proposed to be raised for the year from property value taxes, as provided in the financial plan, and
- b. the amounts to be collected for the year by means of rates established by the municipality to meet its taxing obligations in relation to another local government or other public body;

Therefore, the Council of the Corporation of the City of Courtenay in open meeting assembled, enacts as follows:

1. This bylaw may be cited for all purposes as “**Tax Rates Bylaw No. 3097, 2023**”.
2. The following rates are hereby imposed and levied for the year 2023:
  - A. For all lawful general purposes of the municipality, on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in column “A” of the schedule attached hereto and forming a part of this bylaw hereof;
  - B. For purposes of the Vancouver Island Regional Library on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in column “B” of the schedule attached hereto and forming a part of this bylaw hereof;
  - C. For purposes of the Comox Valley Regional District on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in column “C” of the schedule attached hereto and forming a part of this bylaw hereof;
  - D. For purposes of the Comox Valley Regional District on the assessed value of land and improvements taxable for general hospital purposes, rates appearing in Column “D” of the schedule attached hereto and forming a part of this bylaw hereof;
  - E. For purposes of the Comox-Strathcona Regional Hospital District on the assessed value of land and improvements taxable for hospital purposes, rates appearing in column “E” of the schedule attached hereto and forming a part of this bylaw hereof;
  - F. For purposes of the Municipal Finance Authority on the assessed value of land and improvements for general municipal purposes, rates appearing in column “F” of the schedule attached hereto and forming a part of this bylaw hereof.

G. For purposes of the B.C. Assessment Authority on the assessed value of land and improvements for general municipal purposes, rates appearing in column “G” of the schedule attached hereto and forming a part of this bylaw hereof.

H. For purposes of the Downtown Courtenay Business Improvement Area on the assessed value of land and improvements for general municipal purposes, rates appearing in column “H” of the schedule attached hereto and forming a part of this bylaw hereof.

Read a first time this 26<sup>th</sup> day of April, 2023

Read a second time this 26<sup>th</sup> day of April, 2023

Read a third time this 26<sup>th</sup> day of April, 2023

Finally passed and adopted this     day of May, 2023

---

Mayor Bob Wells

---

Adriana Proton, Corporate Officer

**BYLAW NO. 3097, 2023**

**SCHEDULE**

Tax Rates (dollars of tax per \$1000 taxable value)

<b>Property Class</b>	<u>A</u> General Municipal	<u>B</u> Library	<u>C</u> Regional District (rates applied to general assessment)	<u>D</u> Regional District (rates applied to hospital assessment)	<u>E</u> Regional Hospital District	<u>F</u> Municipal Finance Authority	<u>G</u> B.C. Assessment Authority	<u>H</u> Downtown Courtenay Business Improve- ment Area
<b>1. Residential</b>	2.3329	0.1195	0.2752	0.3003	0.2609	0.0002	0.0336	-
<b>2. Utilities</b>	18.9780	0.9719	2.2378	1.0511	0.9133	0.0007	0.4550	-
<b>3. Supportive Housing</b>	2.3329	0.1195	0.2752	0.3003	0.2609	0.0002	0.0000	-
<b>4. Major Industry</b>	30.0000	1.5372	3.5395	1.0210	0.8872	0.0007	0.0000	-
<b>5. Light Industry</b>	9.3681	0.4805	1.1065	1.0210	0.8872	0.0007	0.0964	0.7691
<b>6. Business / Other</b>	10.4481	0.5355	1.2331	0.7357	0.6393	0.0005	0.0964	0.7691
<b>8. Recreation / Non- Profit</b>	2.9009	0.1482	0.3413	0.3003	0.2609	0.0002	0.2380	-
<b>9. Farm</b>	2.6339	0.1351	0.3110	0.3003	0.2609	0.0002	0.0336	-